

EXHIBIT B



Deposition of:
Doris White

March 17, 2021

In the Matter of:
United States v. Zak, Nancy

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1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE NORTHERN DISTRICT OF GEORGIA

3 ATLANTA DIVISION

4 Civil Action File No. 1:18-CV-05774-AT

5 - - - - -

6 UNITED STATES,

7 Plaintiff,

8 v.

9 NANCY ZAK, et al.,

10 Defendants.

11 - - - - -

12 VIDEOCONFERENCE

13 VIDEO-RECORDED DEPOSITION OF

14 DORIS WHITE

15
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17
18 Wednesday, March 17, 2021

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23 Reported by:

24 SUSAN ASHE, CSR, RMR, CRR

25 Job No.: 4490775

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Videoconference video-recorded
deposition of DORIS WHITE, taken remotely on
behalf of the Defendants, beginning at 9:32 a.m.,
on Wednesday, March 17, 2021, via Zoom, before
Susan Ashe, CSR, RMR, CRR.

1 APPEARANCE OF COUNSEL:

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8 - and -

9 UNITED STATES OF AMERICA

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15 and Ralph R. Teal, Jr.:

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1 ALSO PRESENT:

2 Clint Thomas

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13 through -011 48

14 Exhibit 468 Conservation Easement
15 Audit Techniques Guide
16 (November 2016 Version)
17 USPROD-0331881 through -970 65

18 Exhibit 469 Conservation Easement
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23 Exhibit 470 IRS Starting or Proceeding
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4	Exhibit 471	10.5.2017 Georgia	
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1 EXHIBITS (Continued)

2 DORIS WHITE

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4 Exhibit 482 Fraud Development Document

5 USPROD-0123514 and -515 197

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7 Diamond Grande Resort LLC

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9 Exhibit 484 Email Correspondence

10 USPROD-0114438 and -439 260

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12 Claud Clark's First Set of

13 Interrogatories 276

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17

18 DIRECT THE WITNESS NOT TO ANSWER

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20 88/10 101/23 113/8

21 115/6 118/1 120/11

22 121/2 139/9 141/10

23 141/23 145/8 145/20

24 154/4 212/1

25 Multiple instructions pages 213 through 260

1 would think that it is -- it could be proper, yes.

2 Q Did you visit the Cypress Cove Marina
3 property?

4 A I did.

5 Q Why did you visit the property?

6 A I went with the engineers.

7 Q What did you hope to see or learn in
8 visiting the property?

9 A It was my first time ever going to
10 visit properties. So I didn't know what I was
11 looking at. I was just there with the engineers.

12 Q Did you learn anything useful on that
13 visit that helped in making your determinations
14 for the Cypress Cove case?

15 A My determination for the Cypress Cove
16 case was based upon the documents that I had and
17 the engineers' appraisals.

18 Q Did you fill out an Examining Officer
19 Activity "report" for Cypress Cove Marina?

20 A Are you referring to that 9984?

21 Q If that's the title of the form, did
22 you fill it out?

23 A What form are you referring to?

24 Q Did you fill out any activity report
25 for Cypress Cove Marina?

1 A There's a 9984 in the case file that
2 would be the activity report, yes.

3 Q And there's an activity report in all
4 of the case files for all of the projects you've
5 worked on, completed or not completed.

6 Is that correct?

7 A Yes.

8 MR. MILLER: We're going to show you
9 Tab 62, which is USPROD-0123514. It will be
10 Exhibit 482.

11 (Whereupon, Doris White Exhibit 482
12 was marked for identification.)

13 Q What is this document, Ms. White?

14 A That's a mandatory lead sheet, but
15 that's not my taxpayer.

16 Q Understood.

17 Are there different kinds of lead
18 sheets, or is there -- does "lead sheet"
19 necessarily refer to fraud?

20 I ask because I see "Fraud
21 Development" right up here, front and center on
22 this document.

23 A That's the mandatory lead sheet for
24 fraud development.

25 Q So are there different kinds of lead

1 sheets -- one for fraud development, one for
2 something else?

3 A There are different types of mandatory
4 lead sheets.

5 Q What are the different types of
6 mandatory lead sheets?

7 A They differ.

8 They -- it -- those forms -- those
9 mandatory lead sheets, they change as RGS is like
10 updated.

11 Those forms come from RGS. So they --
12 at this time in 2018, this was a mandatory lead
13 sheet that was generated by RGS.

14 So there could have been other ones at
15 that time. There could have been one that was
16 called...what is it called?

17 There's one for penalties, fraud....

18 Q Can you recall any other mandatory
19 lead sheets that would be related to conservation
20 easement cases, other than the penalty one and the
21 fraud one?

22 A I'm not going to say that these are
23 strictly related to conservation easement cases.
24 They're related to any case that's generated in
25 RGS, that's under audit.

1 respect to Cypress Cove Marina?

2 A I'm not, no.

3 Q What's your view as to whether
4 penalties should be imposed on the charitable
5 contribution deduction claimed related to Cypress
6 Cove Marina?

7 A I don't have a view.

8 I just apply the law to the facts of
9 the case and make the determination for the
10 penalties.

11 Q And the law as applied to the facts of
12 the case -- in light of that, should there be
13 penalties?

14 A I think you apply the law to the
15 facts, and you determine whether penalties are
16 applicable in the case.

17 MR. MILLER: Kandyce, let's please
18 take down the Screen Share and let's turn to
19 another project.

20 Q Ms. White, you worked on the Ocean
21 Grove case.

22 Is that correct?

23 A I didn't conduct the Ocean Grove
24 examination.

25 Q What was your role in the Ocean Grove

1 case?

2 A That case was initially assigned to
3 me. So I may have done some preliminary research
4 on that case, read the documents as they relate to
5 that case; but I didn't conduct -- I didn't
6 complete the examination.

7 Q Who completed the examination?

8 A When I left Exam, my GM, Ashley
9 Crumblin, stated to me that she was transferring
10 the case to Shemica Patterson, I believe. It
11 would have been either Shemica or Mary.

12 So Shemica would have -- Shemica
13 Patterson would have completed the examination of
14 that case.

15 So I don't know if she still has the
16 case or not. I don't know if she completed it --
17 it could have been transferred to someone else.

18 Q What's your view as to whether or not
19 the conservation easement in Ocean Grove was
20 properly valued?

21 MR. Van HOEY: I'm going to object on
22 the basis of 6103.

23 We don't know whether it's an open or
24 closed case or not; and frankly, she didn't
25 work the case.

1 So -- I mean, there could be an
2 impairment issue here; but we don't know,
3 because we don't know if it's opened or
4 closed.

5 MR. MILLER: Mr. Van Hoey, how are you
6 using "open or closed" in your objection?

7 MR. Van HOEY: The same way that the
8 witness was using it.

9 MR. MILLER: I've got to state my
10 disagreement with the objection.

11 If you don't know whether it's open or
12 closed, I don't think that's a basis for
13 instructing the witness not to answer.

14 If you knew that it was open, I'd
15 still disagree with it; but at least you
16 know that it's open.

17 (Simultaneous speaking.)

18 MR. Van HOEY: Sorry for talking over
19 you there, Matt. I didn't mean to.

20 The problem is if I don't know whether
21 it's open or closed, I have to at least
22 protectively -- because there is a chance
23 that it's still open -- make the objection.

24 MR. MILLER: Are you going to instruct
25 her not to answer?

1 MR. Van HOEY: Yes.

2 MR. MILLER: Then I'll just state my
3 disagreement that you can instruct a witness
4 not to answer for something that might be
5 open when a privilege might apply.

6 But if you're instructing her not to
7 answer, I don't know if there's more to say
8 than that.

9 Can I ask, though: If a "NOPA" is
10 issued for a certain project, would you
11 treat that project as open or closed for
12 purposes of your objection?

13 MR. Van HOEY: Probably have to
14 consult with Mr. Pavilonis on that.

15 My assumption would be: If the agent
16 has closed it out and it's gone to the TEFRA
17 unit, as she says, in order to create
18 assessments to individuals, then it would be
19 closed.

20 MR. MILLER: Understood.

21 I appreciate the dialogue about this,
22 even if we disagree.

23 So I'm going to have several
24 questions.

25 And Ms. White, counsel for the United

1 States may have objections to these
2 questions.

3 So I think I'll ask that one again,
4 because it may have gotten sort of lost
5 there.

6 BY MR. MILLER:

7 Q Is it your view that the conservation
8 easement at issue in Ocean Grove was properly
9 valued?

10 MR. Van HOEY: I'll object on the
11 basis of 6103 and direct you not to answer.

12 Q Is it the view of the IRS that the
13 conservation easement in the Ocean Grove -- for
14 Ocean Grove was properly valued?

15 MR. Van HOEY: Object on the basis of
16 6103.

17 Direct you not to answer.

18 Q Is it your view, Ms. White, that the
19 conservation easement at issue in Ocean Grove was
20 valued by a qualified appraiser?

21 MR. Van HOEY: Object on the basis of
22 6103.

23 Direct you not to answer.

24 Q Is it the view of the IRS, as far as
25 you know, Ms. White, that the conservation

1 easement at issue in Ocean Grove was valued by a
2 qualified appraiser?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct you not to answer.

6 Q Ms. White, is it your view that the
7 appraisal prepared by Mr. Clark for the Ocean
8 Grove project was a qualified appraisal?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q Ms. White, as far as you know, is it
13 the view of the IRS that the appraisal prepared
14 for the Ocean Grove project was a qualified
15 appraisal?

16 MR. Van HOEY: Object on the basis of
17 6103 and direct you not to answer.

18 Q Ms. White, in your opinion, was the
19 conservation easement at issue for Ocean Grove --
20 did it protect significant conservation -- did it
21 serve significant conservation purposes?

22 MR. Van HOEY: Object on the basis of
23 6103.

24 Direct you not to answer.

25 Q Ms. White, as far as you know, is it

1 the IRS's view that the project at issue, the
2 easement at issue in -- that the easement at issue
3 in the Ocean Grove project protects significant
4 conservation resources?

5 MR. Van HOEY: Object on the basis of
6 6103 and direct you not to answer.

7 Q Ms. White, is it your view that the
8 conservation easement for Ocean Grove was
9 perpetual?

10 MR. Van HOEY: Object on the basis of
11 6103.

12 Direct you not to answer.

13 Q Is it the view of the IRS that the
14 easement at issue in Ocean Grove was perpetual?

15 MR. Van HOEY: Objection on the basis
16 of 6103.

17 Direct you not to answer.

18 Q Is it your view that the partnership
19 structure used for the Ocean Grove project was
20 proper under the code and regulations?

21 MR. Van HOEY: Object on the basis of
22 6103.

23 Direct you not to answer.

24 Q Is it the view of the IRS that the
25 partnership structure used for the Ocean Grove

1 project was proper under the code and the
2 regulations?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct you not to answer.

6 Q Is it your view that the transaction
7 structure used for the Ocean Grove project was
8 proper under the code and the regulations?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q Ms. White, is it your view that the
13 transaction structure used for Ocean Grove had
14 economic substance?

15 MR. Van HOEY: Object on the basis of
16 6103.

17 Direct you not to answer.

18 Q Is it the view of the IRS that the
19 transaction structure used for Ocean Grove had
20 economic substance?

21 MR. Van HOEY: Object on the basis of
22 6103.

23 Direct you not to answer.

24 Q Is it your view that the partnership
25 used for Ocean Grove had a valid business purpose?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q Is it the view of the IRS that the
5 partnership used -- or the partnerships used for
6 Ocean Grove had a valid business purpose?

7 MR. Van HOEY: Object on the basis of
8 6103.

9 Direct you not to answer.

10 Q Ms. White, is it your opinion that the
11 holding period claimed with respect to Ocean Grove
12 was proper?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q Is it the view of the IRS that the
17 holding period claimed with respect to the Ocean
18 Grove project was proper?

19 MR. Van HOEY: Object on the basis of
20 6103.

21 Direct you not to answer.

22 Q Was the charitable contribution
23 deduction claimed with respect to Ocean Grove
24 allowable?

25 MR. Van HOEY: Object on the basis of

1 6103.

2 Direct you not to answer.

3 Q Is it the IRS's position that the
4 charitable deduction claimed with respect to Ocean
5 Grove was allowable?

6 MR. Van HOEY: Object on the basis of
7 6103.

8 Direct you not to answer.

9 Q Should penalties be imposed on the
10 charitable contribution deduction claimed related
11 to Ocean Grove?

12 MR. Van HOEY: Object on the basis of
13 6103.

14 Direct you not to answer.

15 Q Is it the view of the IRS that
16 penalties should be imposed on the basis of the
17 charitable contribution deduction claimed with
18 respect to the Ocean Grove project?

19 MR. Van HOEY: Object on the basis of
20 6103.

21 Direct you not to answer.

22 Q In your view, Ms. White, as far as you
23 know, did EcoVest, Mr. Clark, or any of the
24 EcoVest parties commit fraud with respect to the
25 Ocean Grove project?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q Is it the view of the IRS that
5 EcoVest, Mr. Clark, or any of the EcoVest parties
6 committed fraud with respect to the Ocean Grove
7 project?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q Ms. White, in your view, were any
12 statements made in connection with the Ocean Grove
13 project by EcoVest, EcoVest parties, Mr. Clark --
14 were any statements made that were false or
15 fraudulent?

16 MR. Van HOEY: Object on the basis of
17 6103.

18 Direct you not to answer.

19 Q And is the IRS aware of any statements
20 made in connection with the Ocean Grove project --
21 by EcoVest, EcoVest parties, or Mr. Clark -- that
22 were false or fraudulent?

23 MR. Van HOEY: Object on the basis of
24 6103.

25 Direct you not to answer.

1 Q So we've spoken about the Cypress Cove
2 project, the Ocean Grove project.

3 Ms. White, you also worked on a
4 project called "Diamond Grande." That's correct?

5 A Yes.

6 Q What's the current status of the
7 Diamond Grande project?

8 A I don't have that case anymore. I
9 don't know the status.

10 MR. MILLER: Kandyce, could we please
11 show Tab 39. And Tab 39 will be Exhibit
12 483, and the Bates number is
13 ECOVEST-DOJ_1819181.

14 (Whereupon, Doris White Exhibit 483
15 was marked for identification.)

16 Q And please let me know, Ms. White,
17 when you have that document available, either from
18 the Screen Share on Zoom or yourself on the shared
19 folder online.

20 MR. MILLER: Kandyce, can you please
21 scroll all the way down to the signature.

22 Q Ms. White, do you see, either on the
23 shared screen or your own copy, that you signed
24 this letter?

25 A Yes.

1 MR. MILLER: And Kandyce, could you
2 now scroll back up to the first line of
3 text, right below "To whom it may concern."

4 Q So Ms. White, this letter says that:

5 We've selected your Form 1065,
6 U.S. return of Partnership Income,
7 for examination for the tax period
8 above.

9 And it references the Diamond Grande
10 Resort LLC.

11 Why was this selected for examination?

12 A I wouldn't know that, why it was
13 selected for examination.

14 That case was just assigned to me.

15 Q Was the conservation easement used --
16 excuse me.

17 Was the conservation easement for the
18 Diamond Grande Resort project properly valued, in
19 your view?

20 MR. Van HOEY: I'm going to object on
21 the basis of 6103.

22 Again, if we don't know whether the
23 case is open or closed, I'm going to have to
24 direct her not to answer at this point.

25 Q In the view of the IRS, was the

1 conservation easement for the Diamond Grande
2 project properly valued?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct the witness not to answer.

6 Q In the view -- in your view,
7 Ms. White, was the conservation easement for the
8 Diamond Grande project valued by a qualified
9 appraiser?

10 MR. Van HOEY: Object on the basis of
11 6103.

12 Direct you not to answer.

13 Q Is it the view of the IRS that the
14 conservation easement for the Diamond Grande
15 project was valued by a qualified appraiser?

16 MR. Van HOEY: Object on the basis of
17 6103.

18 Direct you not to answer.

19 Q Is it your view that the appraisal
20 prepared for the Diamond Grande project was a
21 qualified appraisal?

22 MR. Van HOEY: Object on the basis of
23 6103.

24 Direct you not to answer.

25 Q What is the view of the IRS as to

1 whether the appraisal prepared for the project was
2 a qualified appraisal?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct you not to answer.

6 Q What is your view as to whether the
7 conservation easement for the Diamond Grande
8 project protects significant conservation
9 purposes?

10 MR. Van HOEY: Object on the basis of
11 6103.

12 Direct you not to answer.

13 Q What is the view of the IRS as to
14 whether the conservation easement in Diamond
15 Grande protects significant conservation purposes?

16 MR. Van HOEY: Object on the basis of
17 6103.

18 Direct you not to answer.

19 Q What is your view as to whether the
20 conservation easement for Diamond Grande is
21 perpetual?

22 MR. Van HOEY: Object on the basis of
23 6103.

24 Direct you not to answer.

25 Q What is the view of the IRS with

1 respect to whether the conservation easement for
2 Diamond Grande is perpetual?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct you not to answer.

6 Q What is your view as to whether the
7 partnership structure used for Diamond Grande was
8 proper under the code and regulations?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q What is the view of the IRS as to
13 whether the partnership structure used for Diamond
14 Grande was proper under the code and regulations?

15 MR. Van HOEY: Object on the basis of
16 6103.

17 Direct you not to answer.

18 Q What is your view as to whether the
19 transaction structure used for Diamond Grande was
20 proper under the code and regulations?

21 MR. Van HOEY: Object on the basis of
22 6103.

23 Direct you not to answer.

24 Q What is the view of the IRS in terms
25 of whether or not the transaction structure used

1 for Diamond Grande was proper under the code of
2 regulations?

3 MR. Van HOEY: Object on the basis of
4 6103.

5 Direct you not to answer.

6 Q What is your view, Ms. White, as to
7 whether or not the transaction structure for
8 Diamond Grande had economic substance?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q What is the view of the IRS as to
13 whether the transaction structure used for Diamond
14 Grande had economic substance?

15 MR. Van HOEY: Object on the basis of
16 6103.

17 Direct you not to answer.

18 Q What is your view as to whether the
19 partnerships used in the Diamond Grande project
20 had a valid business purpose?

21 MR. Van HOEY: Object on the basis of
22 6103.

23 Direct you not to answer.

24 Q What is the view of the IRS as to
25 whether the partnerships used in the Diamond

1 Grande project had a valid business purpose?

2 MR. Van HOEY: Object on the basis of
3 6103.

4 Direct you not to answer.

5 Q What is your view, Ms. White, as to
6 whether the holding period claimed with respect to
7 the Diamond Grande project was proper?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q What is the view of the IRS as to
12 whether the holding period claimed with respect to
13 the Diamond Grande project was proper?

14 MR. Van HOEY: Object on the basis of
15 6103.

16 Direct you not to answer.

17 Q What is your view as to whether the
18 charitable contribution deduction claimed in the
19 Diamond Grande project was allowable?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is the view of the IRS as to
24 whether the charitable contribution deduction
25 claimed in the Diamond Grande project was

1 allowable?

2 MR. Van HOEY: Object on the basis of
3 6103.

4 Direct you not to answer.

5 Q What is your view, Ms. White, as to
6 whether penalties should be imposed based on the
7 charitable contribution deduction claimed related
8 to the Diamond Grande project?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q What is the view of the IRS as to
13 whether penalties should be imposed based on the
14 charitable contribution deduction claimed related
15 to the Diamond Grande project?

16 MR. Van HOEY: Object on the basis of
17 6103.

18 Direct you not to answer.

19 Q What is your view as to whether
20 EcoVest or any of the EcoVest defendants committed
21 fraud -- or Mr. Clark -- with respect to the
22 Diamond Grande project?

23 MR. Van HOEY: Object on the basis of
24 6103.

25 Direct you not to answer.

1 Q What is the view of the IRS as to
2 whether EcoVest, any of the EcoVest parties, or
3 Mr. Clark committed fraud with respect to the
4 Diamond Grande project?

5 MR. Van HOEY: Object on the basis of
6 6103.

7 Direct you not to answer.

8 Q What is your view as to whether or not
9 there were any false or fraudulent statements made
10 in connection with the Diamond Grande project?

11 MR. Van HOEY: Object on the basis of
12 6103.

13 Direct you not to answer.

14 Q And what's the opinion of the IRS as
15 to whether or not there were any false or
16 fraudulent statements made with respect to the
17 Diamond Grande project?

18 MR. Van HOEY: Object on the basis of
19 6103.

20 Direct you not to answer.

21 MR. MILLER: We've been going for a
22 little more than an hour, I'd say. Let's
23 take a break.

24 So unless anyone objects, let's go off
25 the record.

1 VIDEOGRAPHER: We're going off the
2 record. The time on the video is 4:23 p.m.

3 (Whereupon, a recess was taken.)

4 VIDEOGRAPHER: We're back on the
5 record. The time on the video is 4:36 p.m.

6 BY MR. MILLER:

7 Q Ms. White, one of the projects that
8 you mentioned that you had worked on was Cayo
9 Marsopa.

10 Is that correct?

11 A Yes.

12 Q And that's one of the projects that
13 you're currently working on. Correct?

14 A That's a taxpayer that I'm currently
15 auditing, yes.

16 Q What is your opinion as to whether the
17 conservation easement related to Cayo Marsopa was
18 properly valued?

19 MR. Van HOEY: Object on the basis of
20 6103.

21 Direct you not to answer.

22 Q What is the view of the IRS as to
23 whether the conservation easement for the Cayo
24 Marsopa project was properly valued?

25 MR. Van HOEY: Object on the basis of

1 6103.

2 Direct you not to answer.

3 Q What is your view as to whether the
4 conservation easement for Cayo Marsopa was valued
5 by a qualified appraiser?

6 MR. Van HOEY: Object on the basis of
7 6103.

8 Direct you not to answer.

9 Q What is the ba- -- excuse me.
10 What is the view of the IRS as to
11 whether the conservation easement for Cayo Marsopa
12 was valued by a qualified appraiser?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q What is your view as to whether the
17 appraisal prepared for Cayo Marsopa was a
18 qualified appraisal?

19 MR. Van HOEY: Object on the basis of
20 6103.

21 Direct you not to answer.

22 Q What is the view of the IRS as to
23 whether the appraisal prepared for Cayo Marsopa
24 was a qualified appraisal?

25 MR. Van HOEY: Object on the basis of

1 6103.

2 Direct you not to answer.

3 Q What is your view as to whether the
4 conservation easement for Cayo Marsopa protects
5 significant conservation purposes?

6 MR. Van HOEY: Object on the basis of
7 6103.

8 Direct you not to answer.

9 Q What is the view of the IRS with
10 respect to whether the conservation easement for
11 Cayo Marsopa protects significant conservation
12 purposes?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q What is your view as to whether the
17 conservation easement for Cayo Marsopa protects
18 conservation purposes in perpetuity?

19 MR. Van HOEY: Object on the basis of
20 6103.

21 Direct you not to answer.

22 Q What is your view as to whether the
23 conservation easement for Cayo Marsopa is
24 perpetual?

25 MR. Van HOEY: Object on the basis of

1 6103.

2 Direct you not to answer.

3 Q What is your view as to whether the
4 partnership structure used for Cayo Marsopa is
5 proper under the code and regulations?

6 MR. Van HOEY: Object on the basis of
7 6103.

8 Direct you not to answer.

9 Q What is the view of the IRS in terms
10 of whether the partnership structure used for Cayo
11 Marsopa is proper under the code and regulations?

12 MR. Van HOEY: Object on the basis of
13 6103.

14 Direct you not to answer.

15 Q What is your view as to whether the
16 transaction structure used for Cayo Marsopa is
17 proper under the code and regulations?

18 MR. Van HOEY: Object on the basis of
19 6103.

20 Direct you not to answer.

21 Q What is the view of the IRS in terms
22 of whether the transaction structure used for Cayo
23 Marsopa was proper under the code and regulations?

24 MR. Van HOEY: Object on the basis of
25 6103.

1 Direct you not to answer.

2 Q What is your view as to whether the
3 transaction structure for Cayo Marsopa had
4 economic substance?

5 MR. Van HOEY: Object on the basis of
6 6103.

7 Direct you not to answer.

8 Q What is the view of the IRS in terms
9 of whether the transaction structure for Cayo
10 Marsopa had economic substance?

11 MR. Van HOEY: Object on the basis of
12 6103.

13 Direct you not to answer.

14 Q What is your view with respect to
15 whether the partnerships used for Cayo Marsopa had
16 a valid business purpose?

17 MR. Van HOEY: Object on the basis of
18 6103.

19 Direct you not to answer.

20 Q What is the view of the IRS with
21 respect to whether the partnerships used for Cayo
22 Marsopa had a valid business purpose?

23 MR. Van HOEY: Object on the basis of
24 6103.

25 Direct you not to answer.

1 Q What is your view with respect to
2 whether the holding period claimed for Cayo
3 Marsopa was proper?

4 MR. Van HOEY: Object on the basis of
5 6103.

6 Direct you not to answer.

7 Q What is the view of the IRS with
8 respect to whether the holding period claimed for
9 Cayo Marsopa was proper?

10 MR. Van HOEY: Object on the basis of
11 6103.

12 Direct you not to answer.

13 Q What is your view with respect to
14 whether or not the charitable contribution
15 deduction claimed in relation to Cayo Marsopa was
16 allowable?

17 MR. Van HOEY: Object on the basis of
18 6103.

19 Direct you not to answer.

20 Q What is the view of the IRS with
21 respect to whether or not the charitable
22 contribution deduction claimed related to Cayo
23 Marsopa was allowable?

24 MR. Van HOEY: Object on the basis of
25 6103.

1 Direct you not to answer.

2 Q What is your view as to whether
3 penalties should be imposed based on the
4 charitable contribution deduction claimed related
5 to Cayo Marsopa?

6 MR. Van HOEY: Object on the basis of
7 6103.

8 Direct you not to answer.

9 Q What is the view of the IRS as to
10 whether penalties should be imposed based on the
11 charitable contribution deduction claimed related
12 to Cayo Marsopa?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q What is your view with respect to
17 whether or not any of the EcoVest defendants or
18 Mr. Clark committed fraud in relation to the Cayo
19 Marsopa project?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is the view of the IRS with
24 respect to whether EcoVest, any of the EcoVest
25 parties, or Mr. Clark committed fraud in relation

1 to the Cayo Marsopa project?

2 MR. Van HOEY: Object on the basis of
3 6103.

4 Direct you not to answer.

5 Q What is your view with respect to
6 whether or not any statements made in connection
7 with the Cayo Marsopa project were false or
8 fraudulent?

9 MR. Van HOEY: Object on the basis of
10 6103.

11 Direct you not to answer.

12 Q And what is the view of the IRS in
13 terms of whether or not any statements were made
14 in connection with the Cayo Marsopa project that
15 were false or fraudulent?

16 MR. Van HOEY: Object on the basis of
17 6103.

18 Direct you not to answer.

19 Q Ms. White, the other project or
20 taxpayer case that you're currently working on
21 related to EcoVest is Cristobal Key.

22 Is that correct?

23 A Yes.

24 Q With respect to Cristobal Key, what is
25 your view as to whether the conservation easement

1 in that project was properly valued?

2 MR. Van HOEY: Object on the basis of
3 6103.

4 Direct you not to answer.

5 Q What is the view of the IRS with
6 respect to whether that conservation easement was
7 properly valued?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q What is your view in terms of whether
12 the conservation easement for Cristobal Key was
13 valued by a qualified appraiser?

14 MR. Van HOEY: Object on the basis of
15 6103.

16 Direct you not to answer.

17 Q What is the view of the IRS in terms
18 of whether the conservation easement in Cristobal
19 Key was valued by a qualified appraiser?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is your view as to whether the
24 appraisal prepared for Cristobal Key was a
25 qualified appraisal?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q What is the view of the IRS in terms
5 of whether the appraisal prepared for the
6 Cristobal Key project was a qualified appraisal?

7 MR. Van HOEY: Object on the basis of
8 6103.

9 Direct you not to answer.

10 Q What is your view as to whether the
11 conservation easement for Cristobal Key protects
12 significant conservation purposes?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q What is the view of the IRS in terms
17 of whether or not the conservation easement at
18 issue in the Cristobal Key project protects
19 significant conservation purposes?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is your view with respect to
24 whether the conservation easement for Cristobal
25 Key is perpetual?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q What is the view of the IRS in terms
5 of whether the conservation easement in Cristobal
6 Key is perpetual?

7 MR. Van HOEY: Object on the basis of
8 6103.

9 Direct you not to answer.

10 Q What is your view as to whether the
11 partnership structure used for Cristobal Key was
12 proper under the code and regulations?

13 MR. Van HOEY: Object on the basis of
14 6103.

15 Direct you not to answer.

16 Q What is the view of the IRS in terms
17 of whether or not the partnership structure used
18 for Cristobal Key was proper under the code and
19 regulations?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is your view as to whether the
24 transaction structure used in the Cristobal Key
25 project was proper under the code and regulations?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q What is the view of the IRS as to
5 whether the transaction structure used in the
6 Cristobal Key project was proper under the code
7 and regulations?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q What is your view as to whether the
12 transaction structure for Cristobal Key had
13 economic substance?

14 MR. Van HOEY: Object on the basis of
15 6103.

16 Direct you not to answer.

17 Q What is the view of the IRS in terms
18 of whether the transaction structure used for the
19 Cristobal Key project had economic substance?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is your view, Ms. White, in terms
24 of whether the partnerships used in the Cristobal
25 Key project had a valid business purpose?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q What is your -- excuse me.

5 What is the IRS's view in terms of
6 whether the partnerships used in the Cristobal Key
7 project had a valid business purpose?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q What is your view, Ms. White, in terms
12 of whether the holding period claimed with respect
13 to Cristobal Key was proper?

14 MR. Van HOEY: Object on the basis of
15 6103.

16 Direct you not to answer.

17 Q What is the view of the IRS in terms
18 of whether the holding period claimed with respect
19 to Cristobal Key was proper?

20 MR. Van HOEY: Object on the basis of
21 6103.

22 Direct you not to answer.

23 Q What is the view of the IRS in terms
24 of whether the holding period claimed with respect
25 to Cristobal Key was proper?

1 MR. Van HOEY: Object on the basis of
2 6103.

3 Direct you not to answer.

4 Q What is your view, Ms. White, in terms
5 of whether the charitable contribution deduction
6 claimed in relation to Cristobal Key was
7 allowable?

8 MR. Van HOEY: Object on the basis of
9 6103.

10 Direct you not to answer.

11 Q What is the view of the IRS in terms
12 of whether the charitable contribution deduction
13 claimed for the Cristobal Key project was
14 allowable?

15 MR. Van HOEY: Object on the basis of
16 6103.

17 Direct you not to answer.

18 Q What is your view, Ms. White, in terms
19 of whether penalties should be imposed based on
20 the charitable contribution deduction claimed
21 related to the Cristobal Key project?

22 MR. Van HOEY: Object on the basis of
23 6103.

24 Direct you not to answer.

25 Q What is the view of the IRS in terms

1 of whether or not penalties should be imposed
2 based on the charitable contribution deduction
3 claimed related to the Cristobal Key project?

4 MR. Van HOEY: Object on the basis of
5 6103.

6 Direct you not to answer.

7 Q What is your view, Ms. White, in terms
8 of whether EcoVest or any of the EcoVest
9 defendants or Mr. Clark committed fraud with
10 respect to the Cristobal Key project?

11 MR. Van HOEY: Object on the basis of
12 6103.

13 Direct you not to answer.

14 Q What is the view of the IRS in terms
15 of whether or not EcoVest or any of the EcoVest
16 defendants or Mr. Clark committed fraud with
17 respect to the Cristobal Key project?

18 MR. Van HOEY: Object on the basis of
19 6103.

20 Direct you not to answer.

21 Q What is your view, Ms. White, as to
22 whether or not any statements made with respect to
23 the Cristobal Key project were false or
24 fraudulent?

25 MR. Van HOEY: Object on the basis of

1 6103.

2 Direct you not to answer.

3 Q What is the view of the IRS in terms
4 of whether any statements made in connection with
5 the Cristobal Key project were false or
6 fraudulent?

7 MR. Van HOEY: Object on the basis of
8 6103.

9 Direct you not to answer.

10 Q Ms. White, you also worked on a
11 project -- on a case related to a project or
12 taxpayer called "Riverside Preserve."

13 Is that correct?

14 A Yes.

15 Q For the Riverside Preserve project,
16 were the conservation easements at issue properly
17 valued in your opinion?

18 MR. Van HOEY: So again, I'm going to
19 object on 6103. I believe this one was on
20 the list of cases where she doesn't know
21 whether it's closed or open.

22 And therefore, I'll direct you not to
23 answer.

24 Q Is it the view of the IRS that the
25 conservation easement at issue in Riverside

1 Preserve was properly valued?

2 MR. Van HOEY: Object, based on 6103.

3 Direct you not to answer.

4 Q What is your view, Ms. White, as to
5 whether the conservation easement related to the
6 Riverside Preserve project was valued by a
7 qualified appraiser?

8 MR. Van HOEY: Object, based on 6103.

9 Direct you not to answer.

10 Q What is the view of the IRS in terms
11 of whether the conservation easement for the
12 Riverside Preserve project was valued by a
13 qualified appraiser?

14 MR. Van HOEY: Object, based on 6103.

15 Direct you not to answer.

16 Q What is your view, Ms. White, as to
17 whether or not the appraisal prepared for the
18 Riverside Preserve project was prepared -- excuse
19 me, was a qualified appraiser -- a qualified
20 appraisal?

21 MR. Van HOEY: Object, based on 6103.

22 Direct you not to answer.

23 Q What is the view of the IRS in terms
24 of whether the appraisal prepared for the
25 Riverside Preserve project was a qualified

1 appraisal?

2 MR. Van HOEY: Object, based on 6103.

3 Direct you not to answer.

4 Q Ms. White, what is your view of
5 whether the conservation easement for the
6 Riverside Preserve project protects significant
7 conservation purposes?

8 MR. Van HOEY: Object, based on 6103.

9 Direct you not to answer.

10 Q What is the IRS's view of whether or
11 not that conservation easement protects
12 significant conservation purposes?

13 MR. Van HOEY: Object, based on 6103.

14 Direct you not to answer.

15 Q What is your view as to whether the
16 conservation easement for the Riverside Preserve
17 project was perpetual?

18 MR. Van HOEY: Object, based on 6103.

19 Direct you not to answer.

20 Q What is the IRS's view in terms of
21 whether or not the conservation easement for the
22 Riverside Preserve project is perpetual?

23 MR. Van HOEY: Object, based on 6103.

24 Direct you not to answer.

25 Q What is your view as to whether the

1 partnership structure used in the Riverside
2 Preserve project was proper under the code and
3 regulations?

4 MR. Van HOEY: Object, based on 6103.
5 Direct you not to answer.

6 Q What is the view of the IRS in terms
7 of whether the partnership structure used in the
8 Riverside Preserve project was proper under the
9 code and regulations?

10 MR. Van HOEY: Object, based on 6103.
11 Direct you not to answer.

12 Q What is your view, Ms. White, in terms
13 of whether the transaction structure used in the
14 Riverside Preserve project was proper under the
15 code and regulations?

16 MR. Van HOEY: Object, based on 6103.
17 Direct you not to answer.

18 Q What is your view -- I'm sorry, what
19 is the IRS's view in terms of whether the
20 transaction structure used for the Riverside
21 Preserve was proper under the code and
22 regulations?

23 MR. Van HOEY: Object, based on 6103.
24 Direct you not to answer.

25 Q What is your view, Ms. White, as to

1 whether the transaction structure used for
2 Riverside Preserve had economic substance?

3 MR. Van HOEY: Object, based on 6103.
4 Direct you not to answer.

5 Q And what is the view of the IRS in
6 terms of whether the transaction structure used
7 for Riverside Preserve had economic substance?

8 MR. Van HOEY: Object, based on 6103.
9 Direct you not to answer.

10 Q What is the view -- your view,
11 Ms. White, as to whether the partnerships used for
12 Riverside Preserve had a valid business purpose?

13 MR. Van HOEY: Object, based on 6103.
14 Direct you not to answer.

15 Q What is the view of the IRS in terms
16 of whether the partnerships used for Riverside
17 Preserve had a valid business purpose?

18 MR. Van HOEY: Object, based on 6103.
19 Direct you not to answer.

20 Q What is your view, Ms. White, in terms
21 of whether the holding period claimed with respect
22 to the project Riverside Preserve was proper?

23 MR. Van HOEY: Object, based on 6103.
24 Direct you not to answer.

25 Q What is the view of the IRS in terms

1 of whether the holding period claimed with respect
2 to the Riverside Preserve project was proper?

3 MR. Van HOEY: Object, based on 6103.

4 Direct you not to answer.

5 Q What is your view in terms of whether
6 the charitable contribution deduction claimed
7 related to Riverside Preserve was allowable?

8 MR. Van HOEY: Object, based on 6103.

9 Direct you not to answer.

10 Q What is the view of the IRS in terms
11 of whether the charitable contribution deduction
12 claimed related to Riverside Preserve was
13 allowable?

14 MR. Van HOEY: Object, based on 6103.

15 Direct you not to answer.

16 Q What is your view in terms of whether
17 penalties should be imposed based on the
18 charitable contribution deduction claimed for the
19 Riverside Preserve project?

20 MR. Van HOEY: Object, based on 6103.

21 Direct you not to answer.

22 Q What is the view of the IRS in terms
23 of whether penalties should be imposed based on
24 the charitable contribution deduction claimed
25 related to the Riverside Preserve project?

1 MR. Van HOEY: Object, based on 6103.

2 Direct you not to answer.

3 Q What is your view as to whether
4 EcoVest or any of the EcoVest defendants committed
5 fraud with respect to the Riverside Preserve -- or
6 Mr. Clark as well?

7 MR. Van HOEY: Object, based on 6103.

8 Direct you not to answer.

9 Q And what is your view -- what is the
10 IRS's view in terms of whether EcoVest, Mr. Clark,
11 or any of the EcoVest parties committed fraud with
12 respect to the Riverside Preserve project?

13 MR. Van HOEY: Object, based on 6103.

14 Direct you not to answer.

15 Q What is your view as to whether any
16 statements made in connection with the Riverside
17 Preserve project were false or fraudulent?

18 MR. Van HOEY: Object, based on 6103.

19 Direct you not to answer.

20 Q What is the view of the IRS in terms
21 of whether any of the statements made in
22 connection with the Riverside Preserve project
23 were false or fraudulent?

24 MR. Van HOEY: Object, based on 6103.

25 Direct you not to answer.

1 Q Okay, Ms. White. I think, if I
2 recall, you only worked one other EcoVest case, is
3 that correct, and that's the White Sands Village
4 case?

5 A Yes.

6 Q Ms. White, for the White Sands Village
7 case, what is your view as to whether the
8 conservation easement was properly valued?

9 MR. Van HOEY: Object, based on 6103.

10 As the witness has stated before, she
11 does not know whether this case is open or
12 closed because it was transferred from her
13 early on.

14 And so because we don't know that,
15 based on 6103 I'll direct the witness not to
16 answer.

17 Q What is the view of the IRS in terms
18 of whether the conservation easement for the White
19 Sands Village case was properly valued?

20 MR. Van HOEY: Object, based on 6103.

21 Direct you not to answer.

22 Q What is your view as to whether the
23 conservation easement for the White Sands Village
24 case was valued by a qualified appraiser?

25 MR. Van HOEY: Object, based on 6103.

1 Direct you not to answer.

2 Q What is the view of the IRS in terms
3 of whether the conservation easement for White
4 Sands Village was valued by a qualified appraiser?

5 MR. Van HOEY: Object, based on 6103.

6 Direct you not to answer.

7 Q What is your view as to whether the
8 appraisal prepared for White Sands Village was a
9 qualified appraisal?

10 MR. Van HOEY: Object, based on 6103.

11 Direct you not to answer.

12 Q What is the view of the IRS in terms
13 of whether the appraisal prepared for White Sands
14 Village was a qualified appraisal?

15 MR. Van HOEY: Object, based on 6103.

16 Direct you not to answer.

17 Q What is your view as to whether the
18 conservation easement for White Sands Village
19 protects significant conservation purposes?

20 MR. Van HOEY: Object, based on 6103.

21 Direct you not to answer.

22 Q What is the view of the IRS in terms
23 of whether the conservation easement at issue for
24 White Sands Village protects significant
25 conservation purposes?

1 MR. Van HOEY: Object, based on 6103.

2 Direct you not to answer.

3 Q What is your view as to whether the
4 conservation easement for White Sands Village is
5 perpetual?

6 MR. Van HOEY: Object, based on 6103.

7 Direct you not to answer.

8 Q What is the view of the IRS in terms
9 of whether the conservation easement for the White
10 Sands Village project is perpetual?

11 MR. Van HOEY: Object, based on 6103.

12 Direct you not to answer.

13 Q What is your view as to whether the
14 partnership structure used for White Sands Village
15 was proper under the code and regulations?

16 MR. Van HOEY: Object, based on 6103.

17 Direct you not to answer.

18 Q What is the view of the IRS in terms
19 of whether the partnership structure used for
20 White Sands Village was proper under the code and
21 regulations?

22 MR. Van HOEY: Object, based on 6103.

23 Direct you not to answer.

24 Q What is your view in terms of whether
25 the transaction structure used for White Sands

1 Village was proper under the code and regulations?

2 MR. Van HOEY: Object, based on 6103.

3 Direct you not to answer.

4 Q What is the view of the IRS in terms
5 of whether the transaction structure was proper
6 under the code and regulations?

7 MR. Van HOEY: Object, based on 6103.

8 Direct you not to answer.

9 Q What is your view as to whether the
10 transaction structure for White Sands Village had
11 economic substance?

12 MR. Van HOEY: Object, based on 6103.

13 Direct you not to answer.

14 Q What is the view of the IRS in terms
15 of whether the transaction structure for White
16 Sands Village had economic substance?

17 MR. Van HOEY: Object, based on 6103.

18 Direct you not to answer.

19 Q What is your view as to whether the
20 partnerships used for White Sands Village had a
21 valid business purpose?

22 MR. Van HOEY: Object, based on 6103.

23 Direct you not to answer.

24 Q What is the view of the IRS in terms
25 of whether the partnerships used for White Sands

1 Village had a valid business purpose?

2 MR. Van HOEY: Object, based on 6103.

3 Direct you not to answer.

4 Q What is your view as to whether the
5 holding period claimed for White Sands Village was
6 proper?

7 MR. Van HOEY: Object, based on 6103.

8 Direct you not to answer.

9 Q What is the view of the IRS in terms
10 of whether the holding period claimed for White
11 Sands Village was proper?

12 MR. Van HOEY: Object, based on 6103.

13 Direct you not to answer.

14 Q What is your view, Ms. White, in terms
15 of whether the charitable contribution deduction
16 claimed in relation to White Sands Village was
17 allowable?

18 MR. Van HOEY: Object, based on 6103.

19 Direct you not to answer.

20 Q What is the view of the IRS in terms
21 of whether the charitable contribution deduction
22 claimed for White Sands Village was allowable?

23 MR. Van HOEY: Object, based on 6103.

24 Direct you not to answer.

25 Q What is your view in terms of whether

1 penalties should be imposed on the charitable
2 contribution deduction claimed related to White
3 Sands Village?

4 MR. Van HOEY: Object, based on 6103.
5 Direct you not to answer.

6 Q What is the view of the IRS in terms
7 of whether penalties should be imposed based on
8 the charitable contribution deduction claimed
9 related to White Sands Village?

10 MR. Van HOEY: Object, based on 6103.
11 Direct you not to answer.

12 Q What is your view with respect to
13 whether EcoVest, any of the EcoVest parties, or
14 Mr. Clark committed fraud in relation to the White
15 Sands Village project?

16 MR. Van HOEY: Object, based on 6103.
17 Direct you not to answer.

18 Q What is the view of the IRS in terms
19 of whether EcoVest, any of the EcoVest parties, or
20 Mr. Clark committed fraud with respect to the
21 White Sands Village project?

22 MR. Van HOEY: Object, based on 6103.
23 Direct you not to answer.

24 Q What is your view, Ms. White, in terms
25 of whether any of the statements made in

1 connection with the White Sands Village project
2 were false or fraudulent?

3 MR. Van HOEY: Object, based on 6103.
4 Direct you not to answer.

5 Q And what is the view of the IRS in
6 terms of whether any of the statements made with
7 respect to White Sands Village were false or
8 fraudulent?

9 MR. Van HOEY: Object, based on 6103.
10 Direct you not to answer.

11 Q Ms. White, let's turn to a new topic.
12 You mentioned, at the outset of our
13 conversation about the audits, that you speak with
14 sometimes the taxpayers, sometimes
15 representatives.

16 Do you ever seek to interview other
17 third parties -- say, you know, the city where the
18 land is located -- but I guess, any third parties
19 other than the taxpayer and their representatives?

20 A As it relates to the EcoVest case?

21 Q As it relates to any -- generally to
22 your work on conservation easement-related audits.

23 A It would depend on the case.

24 Q For any of the cases, do you seek to
25 interview municipalities or states where the

1 property is located?

2 A I mean, that's a....

3 That could be a third party, yes.

4 Q In your work on conservation easement
5 projects, have you ever communicated with a state
6 or municipality?

7 A Yes.

8 Q Why would you communicate with a state
9 or municipality for your projects?

10 A As it relates to maybe zoning issues,
11 of development that's in the area.

12 Q What would you want to find out about
13 zoning or development?

14 A Well, I would think we would need to
15 know how land would -- how the area is zoned, that
16 particular land. Is it -- is zoning required, or
17 anything along those lines.

18 Q Have you ever spoken with anyone from
19 the Land Trust Alliance?

20 A No.

21 Q Have you ever heard anything about the
22 Land Trust Alliance in relation to your work on
23 conservation easement projects?

24 A I've heard of the Land Trust Alliance.

25 Q And what have you heard about them?

1 A I have not -- I've heard of them.
2 I've never had any particular conversations about
3 them.

4 Q Have you heard of the Partnership for
5 Conservation?

6 A No.

7 Q What is a Section 6700 investigation?

8 A I don't know.

9 Q Were you involved in a Section 6700
10 investigation related to EcoVest, any of the
11 EcoVest parties, or Mr. Clark?

12 A I don't know what a Section 6700
13 investigation is.

14 Q Counsel may object to this next
15 question. So I'm going to ask it; and maybe
16 please give Mr. Van Hoey a chance to object before
17 you answer, Ms. White.

18 Ms. White, have you ever been involved
19 in a criminal investigation related to EcoVest?

20 MR. Van HOEY: Object on the basis of
21 Section 6103.

22 Direct you not to answer.

23 Q The same thing, Ms. White: Mr. Van
24 Hoey might object to my next two questions. So
25 please give him a chance to do so.

1 Have you ever been involved in a
2 criminal investigation related to any of the
3 EcoVest parties: Mr. Salon, Mr. Teal,
4 Mr. McCullough?

5 MR. Van HOEY: Object on the basis of
6 6103.

7 Direct you not to answer.

8 Q And the same thing with respect to
9 Mr. Clark: Have you ever been involved in a
10 criminal investigation with respect to Mr. Clark?

11 MR. Van HOEY: Object on the basis of
12 6103.

13 Direct you not to answer.

14 MR. MILLER: Let's turn to a document,
15 please. This is Tab No. 59. The Bates
16 number is USPROD-0114438, and I think it
17 will be Exhibit 484.

18 (Whereupon, Doris White Exhibit 484
19 was marked for identification.)

20 Q Ms. White, please tell me when you
21 have the exhibit either from the website or on the
22 shared screen, whichever one you're going to be
23 using. This is a pretty short document.

24 A Yes, I see the document.

25 Q Ms. White, did you participate in site

1 visits of properties related to EcoVest in
2 March 2019?

3 A Yes, I did.

4 Q And this document -- if you scroll
5 down, Kandyce, if you don't mind -- lists about a
6 dozen such properties.

7 Did you visit all of these properties?

8 A Yes, I think we did.

9 Q So some of these properties are among
10 the cases that we talked about you had worked on
11 previously. Ocean Grove is here. Diamond Grande
12 is here.

13 Those are ones you worked on. Right?

14 A Yes.

15 Q But you didn't work on some of these,
16 such as Sanibel or Waterway Grove.

17 Is that correct?

18 A That's correct.

19 Q So how did you come to visit those
20 properties, even though they weren't your cases?

21 A I was with the engineers, and we just
22 visited all the properties at one time.

23 Q Who else was on that trip with you?

24 A There was Rick Nixon, Gary -- what's
25 Gary's name? -- Gary McGurrin.